

SCHEDULE 3.001

FY2004 HPD FULL COST ALLOCATION PLAN

CITY OF HOUSTON. POLICE DEPARTMENT

PROFESSIONAL DEVELOPMENT COMMAND

NATURE AND EXTENT OF SERVICES

The Professional Development Command is responsible for the hiring and training of classified and civilian personnel. It is also responsible for the personnel activities, such as record keeping, promotional activities, disciplinary actions, drug testing, personnel concerns and wellness. The Command's allocable functions are Personnel, Training for Classified employees and Civilian employees. The bases for allocation are: number of employees, number of classified employees and number of civilian employees, respectively.

City of Houston, Texas  
FY 2004 Full Cost Plan. Police  
PROFESSIONAL DEVELOPMENT  
Costs to be allocated.

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$18,848,000			\$18,848,000
Deductions:				
APITAL OUTLAY				
Total deductions:				
Allocated additions:				
CHIEF'S COMMAND	1,479,396	143,621	1,623,017	
PROFESSIONAL DEVELOPMENT		824,819	824,819	
TECHNICAL SERVICES		764,608	764,608	
SUPPORT SERVICES		734,164	734,164	
Total allocated additions:	1,479,396	2,467,212	3,946,608	3,946,608
Departmental cost adjustments:				
CREDIT DIRECT COSTS				
Total departmental cost adjustments:				
Total to be allocated:	\$20,327,396 =====	\$2,467,212 =====		\$22,794,608 =====

City of Houston, Texas  
FY 2004 Full Cost Plan. Police  
PROFESSIONAL DEVELOPMENT  
Schedule of costs to be  
allocated by function

	Total	General & admin	PERSONNEL SVCS	CLASSIF. TRAIN.	CIVILIAN EMPLOY	ADMINISTRATION
<b>Wages &amp; benefits</b>						
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SALARIES & WAGES	\$14,451,000		\$4,857,000	\$8,126,000	\$1,192,000	\$276,000
FRINGE BENEFITS	3,680,000		1,326,000	1,960,000	328,000	66,000
<b>Other expense and cost</b>						
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SUPPLIES	349,000		32,000	309,000	4,000	4,000
OTHER EXPENSES	368,000		177,000	174,000		17,000
APITAL OUTLAY						
Departmental						
Expenditures	18,848,000		6,392,000	10,569,000	1,524,000	363,000
Cost adjustments						
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Departmental cost adjustments						
CREDIT DIRECT COSTS						
Functional cost	18,848,000		6,392,000	10,569,000	1,524,000	363,000
Additions: 1st						
Others	1,479,396		497,227	831,885	122,029	28,255
Allocable costs	20,327,396		6,889,227	11,400,885	1,646,029	391,255
Unallocated	(391,255)					(391,255)
1st Allocation	19,936,141		6,889,227	11,400,885	1,646,029	
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Additions: 2nd						
Others	2,467,212		829,233	1,387,348	203,510	47,121
Allocable costs	2,467,212		829,233	1,387,348	203,510	47,121
Unallocated	(47,121)					(47,121)

DMG/NGCS II  
06/05/2003

City of Houston, Texas  
FY 2004 Full Cost Plan. Police  
PROFESSIONAL DEVELOPMENT  
Schedule of costs to be  
allocated by function

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(continued)

	Total	General & admin	PERSONNEL SVCS	CLASSIF. TRAIN.	CIVILIAN EMPLOY	ADMINISTRATION
2nd Allocation	\$2,420,091		\$829,233	\$1,387,348	\$203,510	
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Total allocated	\$22,356,232		\$7,718,460	\$12,788,233	\$1,849,539	
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City of Houston, Texas  
FY 2004 Full Cost Plan. Police  
PROFESSIONAL DEVELOPMENT  
Detail allocation of  
PERSONNEL SVCS

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF'S COMMAND	465	6.478	\$446,293		\$446,293		\$446,293
PROFESSIONAL DEV	337	4.694	323,442		323,442		323,442
TECHNICAL SVCS	966	13.457	927,138		927,138	125,633	1,052,771
SUPPORT SVCS	197	2.744	189,075		189,075	25,621	214,696
POLICE-CITY MARS	99	1.379	95,017		95,017	12,875	107,892
POLICE LAW ENF.	4,859	67.692	4,663,521		4,663,521	631,939	5,295,460
POLICE-AVIATION	235	3.273	225,546		225,546	30,563	256,109
POLICE AUTO DEAL	20	0.283	19,195		19,195	2,602	21,797
Subtotal	7,178	100.000	6,889,227		6,889,227	829,233	7,718,460
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Total	7,178	100.000	\$6,889,227		\$6,889,227	\$829,233	\$7,718,460
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(A) Alloc basis: NUMBER OF EMPLOYEES

Source: STAFFING BY DIVISION

City of Houston, Texas  
FY 2004 Full Cost Plan. Police  
PROFESSIONAL DEVELOPMENT  
Detail allocation of  
CLASSIF. TRAIN.

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF'S COMMAND	263	4.879	\$556,296		\$556,296		\$556,296
PROFESSIONAL DEV	160	2.968	338,431		338,431		338,431
TECHNICAL SVCS	174	3.228	368,043		368,043	48,600	416,643
SUPPORT SVCS	9	0.166	19,037		19,037	2,514	21,551
POLICE-CITY MARS	82	1.521	173,446		173,446	22,904	196,350
POLICE LAW ENF.	4,517	83.803	9,554,322		9,554,322	1,261,657	10,815,979
POLICE-AVIATION	171	3.172	361,698		361,698	47,763	409,461
POLICE AUTO DEAL	14	0.263	29,612		29,612	3,910	33,522
Subtotal	5,390	100.000	11,400,885		11,400,885	1,387,348	12,788,233
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Total	5,390	100.000	\$11,400,885		\$11,400,885	\$1,387,348	\$12,788,233
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(A) Alloc basis: NUMBER OF CLASSIFIED EMPLOYEES

Source: STAFFING BY DIVISION

City of Houston, Texas  
FY 2004 Full Cost Plan. Police  
PROFESSIONAL DEVELOPMENT  
Detail allocation of  
CIVILIAN EMPLOY

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF'S COMMAND	202	11.297	\$185,961		\$185,961		\$185,961
PROFESSIONAL DEV	177	9.899	162,946		162,946		162,946
TECHNICAL SVCS	792	44.295	729,114		729,114	114,393	843,507
SUPPORT SVCS	188	10.514	173,072		173,072	27,154	200,226
POLICE-CITY MARS	17	0.950	15,650		15,650	2,455	18,105
POLICE LAW ENF.	342	19.127	314,844		314,844	49,397	364,241
POLICE-AVIATION	64	3.579	58,918		58,918	9,244	68,162
POLICE AUTO DEAL	6	0.339	5,524		5,524	867	6,391
Subtotal	1,788	100.000	1,646,029		1,646,029	203,510	1,849,539
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Total	1,788	100.000	\$1,646,029		\$1,646,029	\$203,510	\$1,849,539
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(A) Alloc basis: NUMBER OF CIVILIAN EMPLOYEES

Source: STAFFING BY DIVISION

City of Houston, Texas  
FY 2004 Full Cost Plan. Police  
PROFESSIONAL DEVELOPMENT  
Departmental Cost  
Allocation Summary

	Total	PERSONNEL SVCS	CLASSIF. TRAIN.	CIVILIAN EMPLOY
CHIEF'S COMMAND	\$1,188,550	\$446,293	\$556,296	\$185,961
PROFESSIONAL DEV	824,819	323,442	338,431	162,946
TECHNICAL SVCS	2,312,921	1,052,771	416,643	843,507
SUPPORT SVCS	436,473	214,696	21,551	200,226
POLICE-CITY MARS	322,347	107,892	196,350	18,105
POLICE LAW ENF.	16,475,680	5,295,460	10,815,979	364,241
POLICE-AVIATION	733,732	256,109	409,461	68,162
POLICE AUTO DEAL	61,710	21,797	33,522	6,391

Direct Billed

Total	\$22,356,232	\$7,718,460	\$12,788,233	\$1,849,539
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